



UNITED STATES MARINE CORPS

MARINE CORPS AIR STATION
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StaO 7540.1D

3FE
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STATION ORDER 7540.1D

From: Commanding Officer
To: Distribution List

Subj: EVALUATIONS AND ANALYSES OF COMMAND RESOURCES AND
NONAPPROPRIATED FUND INSTRUMENTALITIES (NAFIS) BY THE
RESOURCE EVALUATION BRANCH

Ref: (a) MCO 7540.2C
(b) StaO 7510.2K
(c) MCO 5200.24B

1. Purpose. To prescribe the organization, responsibilities and general policies with respect to evaluations of Command resources and NAFIs performed by the Resource Evaluation Branch (REB), Comptroller Department per references (a) and (b).

2. Cancellation. StaO 7540.1C.

3. Background. REB was previously known as the Internal Review Division; however, reference (a) directed the disestablishment of Internal Review offices throughout the Marine Corps. This action was directed by higher headquarters due to the perception by external agencies that Internal Review duplicated functions of the Naval Audit Service and the Management Control Program. Internal Review was designed to provide the Command with an independent appraisal regarding the efficient and effective use of resources by Station organizations. REB will perform similar functions under the cognizance of the Comptroller.

4. Mission. The mission of the REB, as prescribed by reference (a), is to:

a. Serve as the Command liaison with external audit agencies. Included in this function is coordination of audit responses and the follow-up on all accepted recommendations.

b. Review and analyze nonappropriated fund matters within the Command.

c. Analyze and evaluate financial resource issues and problems as required.

5. Organization and Control. The Resource Evaluation function is established as a separate Branch under the cognizance of the Comptroller. Positions/billets for the REB are contained in the Command's Table of Organization. A separate correspondence control code (3FE) has been assigned for control and correspondence purposes.

6. Resource Evaluation Branch Responsibilities

a. REB is comprised of one GS-510 Staff Accountant. The primary duty is to perform independent examinations in various areas and provide recommendations for corrective actions on any deficiencies identified.

b. Functions of the REB include the following:

(1) Evaluation of Command operations in regard to the administration of appropriated funds and the related Command assets and resources, Marine Corps Air Station Morale, Welfare and Recreation (MWR), Civilian Employee Welfare and Recreation Association (CEWRA), Child Development Center, Billeting Fund, and the Religious Offering Fund.

(2) Conducting special studies, analyses and examinations of fiscal matters in conjunction with established financial practices, procedures, records, systems, statements and reports.

c. Conducting surprise cash counts of all appropriated and non-appropriated funds. REB is authorized to inspect facilities, evaluate the economy and efficiency of operations, and make inquiries deemed appropriate concerning Command resources and NAFI practices.

d. REB is responsible for follow-up reviews to determine if appropriate action has been taken on accepted and/or Command approved recommendations. This is applicable to external audits and reports as well as those generated in-house.

e. REB will recommend to the Command, via the Comptroller, any changes in procedures or operations of activities, the development of systems, methods, or procedures, and the means by which to improve

performance in all areas concerning fiscal responsibility. Although such procedures and methods may be examined by the REB, management/supervisory personnel are responsible at all levels for establishing, maintaining, reviewing, and improving appropriate procedures and methods which will ensure adequate management controls are in effect as outlined in reference (c).

7. Reports. Primary reporting of the REB is to the Commanding Officer. Reporting procedures will be as described below.

a. Reports will be addressed to the cognizant staff officer or manager of the activity examined to solicit their response to each action recommended to correct the reported deficiencies.

b. Management responses will be forwarded to the Comptroller (3FE) by the required due date. These responses will be incorporated into the basic report.

8. Relationship to Activities Evaluated

a. Since complete objectivity is essential to the evaluation and analysis functions, the REB shall not develop and install procedures, prepare records, or engage in any other functional activity which they normally will be expected to review or appraise. Exceptions may be made on a case-by-case basis at the discretion of the Command through the Comptroller.

b. Employment of REB personnel in any activity subject to examination by the REB is not acceptable. REB will not be responsible for the collection, handling, or custody of appropriated/nonappropriated funds or property.

c. Access to all personnel files, books, accounts, and records necessary to carry out assigned examinations will be afforded the REB. This includes, but is not limited to, inspection and investigative reports, efficiency reviews, commercial activities studies, and related records.

d. REB will immediately apprise the Command, via the Comptroller, of actual or suspected irregularities such as fraud, bribery, forgery, or theft of Government funds or property, found during the examination of records.

9. Action

a. The Comptroller will assign the REB specific evaluations and analyses to be accomplished. Those desired by Station activities will be addressed to the Comptroller for coordination and assignment.

b. The Comptroller, in coordination with the Community Plans and Liaison Office and S-1, will effect a Command Plan to direct all efforts in analysis and evaluation of personnel and financial matters.

c. In coordination with MWR, the REB may be tasked to review non-appropriated funds. REB will then recommend to the Commanding Officer, via the Comptroller, the proper handling of funds.

d. REB shall be guided by this Station Order and the Comptroller concerning operations and mission accomplishment.

e. Management at all levels shall provide full cooperation to the REB during the course of all examinations, to include making operational records, reports, and related directives available upon request.

10. Summary of Revision. This Revision contains a substantial number of changes and should be reviewed in its entirety.


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